



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • No. 5-2007

Have You Completed Your Annual Certificate Renewal?

North Carolina CPAs are again taking advantage of the Board's on-line certificate renewal process; in the first six weeks of the renewal period, more than 4,300 licensees renewed on-line.

To renew on-line, a CPA must have his or her NC CPA certificate number, his or her Social Security number, the number of CPE hours completed to meet the 2006 CPE requirement, and a valid MasterCard or VISA account number (including security code) and the card expiration date.

If your firm has multiple licensees and prefers to submit a lump sum payment by mail and needs renewal forms faxed or e-mailed to the firm, please submit a list of the licensees and their certificate numbers by fax to (919) 733-4209 or by e-mail to vanessiaw@nccpaboard.gov.

To access the on-line renewal, log onto the Board's web site, www.nccpaboard.gov, and click on the "on-line renewal" link at the bottom of the menu on the left-hand side of the page.

On the renewal page, click on the "individual" link to launch the renewal process.

If you want to keep a copy of the information submitted during the renewal process, you must print each page of the on-line renewal after you have completed the information required, but before clicking the "submit" button.

On the "Licensee Log-In" page, enter your Social Security number in the format XXX-XX-XXXX. If you do not include the dashes, the system does not recognize the number.

NOTE: An individual licensed prior to the State requirement that the Board collect Social Security numbers of applicants and licensees for child support enforcement purposes may not have provided his or her Social Security number to the Board. In that case, if you provide the Board with your Social Security number, the staff will update your information and you may continue with the on-line renewal.

After entering your Social Security number, enter your certificate number and click "submit."

If the Social Security number and certificate number entered match the information in the Board's records, the first page of the on-line renewal, "Pertinent Data on File," will display.

This page of the renewal pertains to your contact information, concentration area, occupation area, job title, and AICPA and NCACPA membership information.

You must provide the Board with a complete address, including business name, mailing address, e-mail address, and telephone number, so that the Board will have complete and accurate information and will be able to contact you.

To update your address, click on the blue highlighted link (such as Mail-

ing Address or Home Address) to change each type of address (mailing address, home address, or business/practice address).

If you do not provide at least one complete mailing address you will not be allowed to continue with the renewal process.

If you are using your home address or business/practice address as your mailing address, you do not need to list the same address in two categories (such as mailing address and home address or mailing address and business/practice address).

Please note that the address you select as your mailing address is the address that will be displayed in the searchable database on the Board's web site. If you do not want your home address to display on the Board's web site, you must select your business/practice address as your mailing address.

Renewal

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www.nccpaboard.gov

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Renewal *continued from front*

In the "Certificate and Licensee Information" section, select the proper occupation and concentration category from the pop-up lists, type in your job title, indicate if you are a member of the AICPA or NCACPA, and click the "continue" button.

You will then enter your CPE compliance information on Page 2 of the renewal.

Please read each item carefully, select the appropriate answer, and click "submit."

NOTE: If you select answer "B" because you were licensed after January 1, 2007, you will not be able to view Page 3 where licensees who report CPE will enter the CPE hours completed. Instead, you will be automatically directed to Page 4.

Page 3 of the renewal is used to calculate the number of CPE carry-forward from 2005, the CPE credit hours earned in 2006, and the CPE hours for carry-forward into 2007.

If the number of carry-forward hours brought forward from 2005 (Block A) does not agree with your records, please contact Lisa Moy by e-mail at lmoy@nccpaboard.gov so that she can verify your claim.

The system will automatically add the carry-forward hours earned in 2005 (Block A) to the CPE hours earned in 2006 (Block B), and place the total in the Block C.

The hours available for carry-forward will be automatically calculated in Block D (carry-forward hours cannot exceed 20).

NOTE: If your CPE requirement for 2006 was prorated, you may carry forward up to 20 hours in excess of your requirement.

Click the "submit" button to be taken to Page 4 of the renewal, "Moral Character Data."

On this page, answer each question and type a brief explanation of each affirmative answer in the text box at the bottom of the page and click "submit."

The moral character data for licensees who have not previously filed a certificate renewal is applicable for the period since the filing of their certificate application.

Page 5 is an affirmation which states that you have read the North Carolina Accountancy Statutes and Rules. The statutes and rules are available on the Board's web site, www.nccpaboard.gov.

In addition, you are certifying that the information provided on the renewal form is correct and complete. When you accept the statement on Page 5 and click the "submit" button, you will be directed to the payment page.

The Board's web site is certified by Comodo as secure for web-based transactions; all e-commerce transactions are directed through the VeriSign gateway.

In addition, the underwriters at BB&T, the Board's financial institution of record, have reviewed and approved the payment transaction portion of the Board's web site.

All fields on the payment page of the renewal are required. If you do not fill in all fields correctly, the transaction will fail and you will be prompted to correct the information you entered.

The Board only accepts MasterCard and VISA for on-line payment of the renewal fee; your account information is not submitted until you click the "submit" button.

After the transaction is complete, you may print the acknowledgment page to confirm that your renewal was processed; your credit card statement serves as your payment receipt.

A licensee who does not want to submit credit card information using the secure web site, may submit a copy of his or her on-line renewal form by answering all questions on each page of the renewal, printing each page as it is completed but before clicking "submit," signing the renewal, and faxing the completed pages, including the completed credit card information page, to the Board at (919) 733-4209.

A licensee who prefers to submit the renewal form with a check or money order may do so by answering all questions on each page of the renewal, printing each page as it is completed but before clicking "submit," signing the renewal, and mailing the completed pages, with a check or money order for \$50.00 payable to "State Board of CPA Examiners," to PO Box 12827, Raleigh, NC 27605-2827.

On-line renewals are processed in real time; the Board's database is updated immediately.

To check the status of your renewal, use the "Licensee Search" function of the web site to verify that your license expiration date has been changed to June 30, 2008.

Board staff recommends that licensees not wait until June 30 to complete the on-line renewal due to potential server slowdowns which may prevent your renewal from being processed.

Licensees who do not submit a properly completed renewal and the \$50.00 fee prior to July 1, 2007, may receive a Letter of Demand from the Board. Failure to submit the renewal form and fee within 30 days of the mailing of the Letter of Demand will result in an automatic forfeiture of the licensee's NC CPA certificate.

Licensees who elect to be placed on retired or inactive status may do so by submitting the proper form to the Board prior to July 1, 2007.

Forms for inactive or retired status are available on the web site, www.nccpaboard.gov, or by calling (919) 733-4222.

If you have questions regarding the renewal process, please contact Buck Winslow, Manager of Licensing, by e-mail at buckw@nccpaboard.gov or by telephone at (919) 733-1421.

**June 30 is the
renewal deadline.**

2007-2008 NORTH CAROLINA ON-LINE CERTIFICATE RENEWAL INSTRUCTIONS

The instructions printed below and on the following pages are essential to the on-line renewal process. It is suggested that you read these instructions carefully before starting the on-line renewal process. These instructions are also available for review on the Board's web site, www.nccpaboard.gov.

We encourage you to renew early. If there is a problem with your renewal and staff finds it at the beginning of the renewal season, you may have time to correct it. If you renew close to the June 30 deadline, you may encounter renewal server slowdowns and you may have missed your opportunity to correct problems. Licensees who fail to renew will forfeit their CPA certificates. You may print the final renewal acknowledgment page to confirm that your renewal was processed; your credit card statement also serves as your receipt. If you wish to keep a copy of the information submitted, you may print each page of the on-line renewal after you have completed the information required, but before hitting the "submit" button. You may also check your personal record in the "Licensee Search" section of our web site, www.nccpaboard.gov, to confirm an updated expiration date for your certificate. The web site is updated in real time.

You will need four things to complete your renewal, 1) your North Carolina CPA certificate number; 2) your Social Security number; 3) the number of CPE hours earned to meet the 2006 requirement; and 4) a MasterCard or VISA number (with security code) and expiration date. The Board's web site is certified as secure for web-based transactions.

I. Page 1 of the on-line renewal lists your personal information from our files. Please review and correct the information as necessary so that our records are current and complete. You must provide the Board with a full address, including business name, mailing address, e-mail address, and telephone number so that the Board will have complete and accurate information and will be able to contact you if necessary. To update your address(es), click on the blue highlighted link (such as Mailing Address) to change each type of address (mailing address, business/practice address, or home address). You will not be allowed to complete your renewal and exit the system without providing a mailing address. If you are using your home address or business/practice address as your mailing address, you do not need to list the same address in two categories (such as mailing address and home address or mailing address and business/practice address). Do not list an address change that is more than two weeks in advance. Use only the occupation and concentration categories provided in the pop-up lists.

II. Page 2 of the on-line renewal pertains to the mandatory CPE requirement.

A. If you completed the 40-hour requirement in calendar year 2006, including at least eight (8) hours of non-self study credit and the required Board-approved ethics course, check item "A." If you were certified in North Carolina during the second, third, or fourth quarters of 2006, your CPE requirement for that year is prorated (30 hours, 20 hours, and 10 hours respectively). Hours earned in excess of the minimum requirement may be carried forward into 2007 (maximum carry-forward is 20).

B. If you were certified in North Carolina after January 1, 2007, check item "B" because persons certified after that date may not report any CPE earned in 2006 or any carry-forward. You will not be able to view Page 3 where licensees who report CPE input the hours taken. You will be automatically redirected to Page 4 instead.

C. If you took some of your 2006 CPE after the December 31, 2006, deadline, but before June 30, 2007, and you need to use those courses to meet your 2006 requirement, check item "C." Note that taking CPE after the deadline may result in a Letter of Warning pursuant to 21 NCAC 08G .0406(b). If you did not meet the CPE requirement by June 30, 2007, you do not qualify for renewal.

D. If you took some of your 2006 CPE after the December 31, 2006, deadline, but before June 30, 2007, and you were granted an extension, please check item "D." Note that your extension must have already been approved by the Board.

III. Report your CPE hours on Page 3. The Board will audit a sample of licensees to ensure compliance. Individuals selected for the CPE audit will be contacted by the Board and must provide the required documentation by the date specified.

A. Block A shows the number of carry-forward hours brought forward from 2005 (20 maximum). If this number does not agree with your records, please call (919) 733-1423 or e-mail lmoy@nccpaboard.gov before completing the on-line renewal. Staff will verify your claim so that you may properly complete your renewal after the issue has been resolved.

B. Enter the total number of CPE hours for the courses earned in 2006. If you completed courses between January 1 and June 30, 2007, you may renew but you will be issued a Letter of Warning.

C. The renewal system will automatically add the carry-forward hours earned in 2005 (Block A) to the CPE hours earned in 2006 (Block B), and put the total in the Total Hours Reported block (Block C). Forty hours is the minimum total unless your 2006 CPE requirement was prorated [21 NCAC 08G .0401(e)].

continued on page 4

continued from page 3

- D. The hours available for carry-forward will be automatically calculated in Block D (carry-forward hours cannot exceed 20). NOTE: If your CPE requirement for 2006 was prorated, you may carry over up to 20 hours in excess of your requirement.
- IV. Moral character data is requested on Page 4. Please answer the appropriate item(s) affirmatively and type a brief explanation in the text box at the bottom of Page 4. The moral character data for licensees who have not previously filed a certificate renewal is applicable for the period since the filing of their certificate application.
- V. Page 5 is an affirmation which states that you have read the North Carolina Accountancy Statutes and Rules. The most current copy may be accessed on our web site, www.nccpaboard.gov. You are also certifying that the information provided on the on-line renewal is correct and complete.
- VI. We only accept MasterCard and VISA for payment. The renewal is considered incomplete if a credit card charge is not authorized by the issuing financial institution. If you wish to mail your completed form with a check or money order, you may do so by signing the last page of the renewal and submitting all pages of the completed form and the required fee to the Board at PO Box 12827, Raleigh, NC 27605-2827.

Change of Status: You may elect retired or inactive status by submitting the proper form. You may obtain forms for inactive or retired status by printing them from our web site, www.nccpaboard.gov, or calling the Board office at (919) 733-4222. The deadline to request retired or inactive status is June 30. You may qualify for retired status if you are completely retired, will not receive compensation for **any** personal services (accounting or otherwise), and verify your intention never to return to active status. You must also verify that you will not sign as a CPA if you do any volunteer accounting work. You may request inactive status by sending the proper form by June 30. CPAs on inactive status may keep their CPA certificates but must confirm that they will not use the CPA title in any way while on inactive status. CPAs on inactive or retired status are not required to renew their certificates, report CPE, or pay a renewal fee.

ESSENTIAL CONTINUING PROFESSIONAL EDUCATION (CPE) INFORMATION

General Information — All CPAs on active, conditional, form of practice, or probationary status must comply with the CPE requirements and pay an annual renewal fee. You are required to complete at least 40 hours per calendar year to renew your certificate. The deadline for reporting CPE credit earned is June 30. CPE hours are reported during the on-line certificate renewal process. Do not send a detailed listing of courses unless you are selected as part of the CPE audit sample or have received a letter specifically requesting documentation. CPE hours must be rounded **down** to the nearest half-hour after the first full hour of credit has been earned. The Board's CPE rules are found in Title 21, North Carolina Administrative Code (NCAC), Chapter 08G, Section .0400. Please refer to the Board's web site www.nccpaboard.gov for the current CPE rules.

Self-Study Courses — At least eight (8) hours of CPE credit earned in any calendar year must be non-self study, excluding any carry-forward hours used to meet the minimum requirement. Another self-study rule stipulates that the amount of credit for all self-study courses is based on the average completion time in 50-minute hours as determined by the sponsor. If you have questions about how the sponsor has calculated the hours recommended, you must contact the course provider directly.

One example of self-study material that **does not** meet the Board's requirement for appropriate instructional design is a "course" that consists of an examination on periodicals, guides, magazines, subscription services, books, reference manuals and supplements (e.g., *Journal of Accountancy*, *CPE Direct*, tax services and handbooks, audit guides, etc.). Such programs do not meet this requirement because the material studied is not designed primarily for CPE purposes. [21 NCAC 08G .0404(e)]

Ethics CPE Requirement — Effective January 1, 2006, the Board adopted 21 NCAC 08G .0410 which requires that all licensees take annually either two hours of Board-approved ethics CPE in a group study format or four hours of Board-approved ethics CPE in a self-study format. Information on courses that will satisfy the requirement is made available to licensees through the *Activity Review* and the Board's web site, www.nccpaboard.gov. Effective January 1, 2007, a non-resident licensee who does not have an office in North Carolina is considered to have met the Board's ethics requirement if he or she meets the requirement in the jurisdiction where the licensee is certified and works or resides. If the jurisdiction of employment or residence does not require an ethics program, one of the North Carolina-approved courses must be completed. If you have questions about the ethics CPE requirement, please contact Lisa Moy by e-mail at lmoy@nccpaboard.gov.

Registered Sponsors — The Board registers sponsors who agree to conduct programs that enhance a CPA's professional skills and meet other minimum standards. These organizations have also agreed to keep records of their programs for five years. This requirement removes some of the burden of record keeping for CPAs taking the course, but it does not automatically mean that a CPA may claim credit for a course. You are responsible for selecting the CPE courses you attend

and you should pick only those courses that will improve your professional competence. The Board's office maintains a database of registered CPE sponsors on its web site, www.nccpaboard.gov. The Board's staff can only confirm that a sponsor is registered, not that a particular course can be used for CPE purposes. Due to the large number of licensees and the volume of courses offered, the Board staff cannot "pre-approve" CPE courses.

Non-Registered Sponsors – Pursuant to 21 NCAC 08G .0404(f), you may claim CPE credit for continuing education programs that are conducted by non-registered sponsors. You should refer to 21 NCAC 08G .0403 and .0404 for the types of coursework that might qualify, as well as the standards that such courses must meet. You do not need to submit your documentation to the Board at the end of each year; keep it in your files for five years. Complete and accurate information regarding sponsors and courses is essential. Such documentation should include, but is not limited to:

- 1) Proof of completion of a course (must include your name as the course participant, course title, date of completion, and CPE hours recommended). This is the most important piece of documentation that you should save. Proof of registration or copies of course agendas are **not** adequate proof of attendance;
- 2) The instructor's biography, indicating both general teaching competence and particular mastery of the subject matter of the course;
- 3) A description of the facilities used and the number of other participants;
- 4) Information about the course developer and sponsor; and
- 5) A description of course objectives, prerequisites, experience level, content, required advance preparation, teaching method used, and CPE credit recommended.

General Guidelines – CPE courses offered by any sponsor should be on a professional level and should relate to the field of accountancy. The seven approved subject areas for CPE programs are:

- 1) Accounting and Auditing
- 2) Consulting Services
- 3) Ethics
- 4) Management
- 5) Personal Development
- 6) Specialized Knowledge and Applications
- 7) Tax

Examples of courses that may not meet such criteria are:

- 1) Basic courses in accountancy and related technical subjects;
- 2) Programs not designed for professional competence, such as:
 - a) Information for the general public on matters such as personal money management, personal investments, elementary income tax, social security, and retirement benefits,
 - b) Sales-oriented presentations for office equipment and other system applications;
- 3) Programs that do not contribute to knowledge of the field of accounting, such as:
 - a) Programs restricted to the policies and procedures of a particular company or organization,
 - b) Programs presenting sophisticated scientific and technical knowledge generally considered beyond the scope required for the practice of accountancy.

Audit of CPE Reports – Staff will audit a computer-generated, random sample of licensees each year. If you are selected, it is your responsibility to contact sponsors and obtain verification from them if needed.

On-line License Renewal – The on-line license renewal **must** be used to report CPE hours. Do not send CPE certificates unless you are being audited. **Fractional hours must be rounded down to the nearest half-hour for each course after the first full hour of credit has been earned.**

Carry-Forward Hours – Carry-forward hours are designed to be an "insurance policy" to guard against situations where circumstances prevent a licensee from completing the full 40-hour CPE requirement by December 31. If you do not maintain 20 hours of carry-forward, you increase the risk of receiving a Letter of Warning or being ineligible to renew your certificate. Twenty (20) hours is the maximum carry forward. New North Carolina CPAs should also be aware that they may not claim carry-forward from the calendar year before the year they were certified **in North Carolina**. Carry-forward hours do not maintain their characteristics (e.g. self-study, group study, ethics, etc.). Note that you may earn half-hours after the first whole hour earned in a single program. Therefore, you may carry-forward CPE hours in half-hour increments. Note that CPE credit should be rounded **down** to the nearest half hour after the first whole hour has been earned.

Extensions of Time to Complete CPE – Extensions of time to complete CPE requirements may be requested by submitting a completed extension request form that is available on our web site. However, the Board will generally approve extensions only when circumstances indicate a severe personal hardship (e.g., severe illness). Failure to complete courses on time due to business circumstances probably will **not** be approved. Note that extensions are not granted past June 30. Extension requests must be submitted by April 1.

Penalties for Noncompliance – Licensees who fail to comply with the CPE requirements are subject to a Letter of Warning or forfeiture as outlined in 21 NCAC 08G .0406(b).

Inactive Status

"Inactive," when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant," and neither he nor she nor anyone else refers to him or her in any representation as described in 21 NCAC 08A .0308(b).

03/05/2007	John Allan Reddersen	Gaithersburg, MD
03/06/2007	De-Ann Lynette Ricketts	Charlotte, NC
03/07/2007	Michael George O'Neill, Jr.	Midlothian, VA
03/08/2007	Virgil Lee Smallwood	Wilmington, NC
03/09/2007	Oscar Thomas McCuiston, Jr.	Asheboro, NC
03/13/2007	Pankaj Amar	Charlotte, NC
03/13/2007	Spencer Thomas Wommack, III	Carrboro, NC
03/14/2007	Teresa B. Forrester	Greensboro, NC
03/15/2007	Billy Ray Watkins	Jacksonville, FL
03/16/2007	Heena Roy	Hawthorn Woods, IL
03/19/2007	Leah Ann Singleton	Portland, OR
03/21/2007	Philip Roy Witmer	Boone, NC
03/22/2007	David Dwayne Greene	Greenville, SC
03/22/2007	Cherie Jill Williams	Sevierville, TN
03/26/2007	Jeannette Manning	Charlotte, NC
03/27/2007	Charlotte Monohon Nations	Eden, NC
03/28/2007	Sandra Massengill Barnes	Cary, NC
03/29/2007	Donald Raymond Braun	Kennesaw, GA
03/29/2007	Summer Lowe Webbink	Cary, NC
04/03/2007	Thomas Edward Beaman	Wilson, NC
04/03/2007	Tonya A. Foster	Charlotte, NC
04/03/2007	Tammy A. Moon	Carmel, IN
04/03/2007	Craig Julian Price	Mooresville, NC
04/03/2007	Charles Tillman Salter	Matthews, NC
04/03/2007	Edward James Williams, Jr.	Charlotte, NC
04/04/2007	Diane L. Pelletier	Douglasville, GA
04/04/2007	Carrie Brady Thurman	Jamestown, NC
04/09/2007	Charles Preston Adams	Greensboro, NC
04/09/2007	George Kolasa	Durham, NC
04/09/2007	George Michael McDaniel	West Des Moines, IA
04/09/2007	Alvin Keith McLemore	Wake Forest, NC
04/09/2007	Jeffrey H. Moon	Indianapolis, IN
04/09/2007	Donald Richard Weaver	Myrtle Beach, SC
04/10/2007	William Ernest Berry	Cornelius, NC
04/10/2007	Laura Katherine Caldwell	Charlotte, NC
04/10/2007	William Sheely, III	Kernersville, NC
04/11/2007	James Ray Carpenter	Gastonia, NC
04/11/2007	Rhonda Kay Mills	Greenville, NC
04/11/2007	Robert Owen Pritchard	Charlotte, NC
04/16/2007	Nicole McIntyre Apple	Greensboro, NC
04/16/2007	Ryan R. Dodson	Winston-Salem, NC
04/16/2007	Linda Allmond Emory	New Bern, NC
04/16/2007	Frederick Elton Lewis	Bluffton, SC
04/17/2007	Channing Paul Flynn	Rutherford, NJ
04/17/2007	Richard Conway Fulbright	Oak Island, NC
04/20/2007	J. Larry Hagler	Greenville, NC
04/20/2007	Gina Eastridge Reynolds	Chapel Hill, NC
04/20/2007	Wayne Harris Short	Mount Pleasant, NC
04/20/2007	Daniel James Waddell	Mooresville, NC

Reclassifications

At its April 24, 2007, meeting, the Board approved the following applications for reclassification:

Reinstatement

W. Bryon Burbage, #27955

Janell McCaskill Hannah, #15747

Eric V. Schmid, #24214

Reissuance

David Bruce Post, #7508

Phyllis S. Ingram, #25734

On-Line Address Changes

Licensees can now make address changes on-line through the "Address Update" link on the Board's web site, www.nccpaboard.gov.

To make an address change on-line, a licensee must use his or her Social Security number and CPA certificate number.

Licensee address changes are made in real time and can be verified through the "Licensee Search" portion of the Board's web site.

Exam candidates must submit address changes by mail, fax, or e-mail.

2007 Board Meetings

June 26*

July 23

August 20

September 19

October 18

November 19

December 19

Meetings of the Board are open to the public except, when under State law, some portions may be closed to the public.

Meetings are generally held at the Board office at 1101 Oberlin Road, Raleigh, and begin at 10:00 a.m.

*Greensboro

Certificates Issued

At its April 24, 2007, meeting, the Board approved the following applications for licensure:

Jason Paul Albano	Christina Ann Jackson	Anthony J. Pugliese
Sarah Ann Almeida	Scott Barnum Jackson	Anpu Rajaratnam
Joseph R. Babcock	Lisa Ann Jenkins	Julie M. Ratcliffe
April Christine Baker	Bradford C. Johnson	Darlene M. Rich
Nigel Stuart Bearman	Laurie Allen Johnson	Tiffany Michelle Richter
Erica Cerqueira	Amanda Roach Jones	Donna A. Rinchisen
Rakhee Chatterjee	Joseph Paul Karpinski	Michael Todd Roseman
Charles Clayton Christian	Erica Leigh Knuth	Robert Brian Schneider
Clyde Landon Cobb, Jr.	Larry L. Kramer	Jennifer Leigh Seekamp
Patrick J. Coleman	Jean Christophe Lecordier	Michelle E. Severini
Tina Fisher Conrad	Kevin Michael Leonard	Michael Siciliano
Jeanne Marie Crowfoot	Michael Gregory Lieto	Ashlie Marie Simecek
Nanette Faith Crowley	Terry A. Liles	Charles B. Sklar
John G. DeBona	Kathryn Marie Livingston	Jeremy R. Sobon
Colin Michael Delaney	Jenna Ann LoDico	Erin Leigh Spaak
Jennifer B. Deutsch	John David Love	Jan Andrew Spaeth
Margaret S. Dietrich	Ivan A. Lujan	Mark Brandon Stillwell
Joshua C. Dykema	Antoinette Majka	Larry S. Stolzenburg
Scott H. Dykes	Elynette Marrero Martens	Allyson Marissa Suhendra
Bivian Obiageli Ejimakor	John Jeffrey Mathewson	Linda Mae Townsend
Jeffrey Robert Fearn	David Glenn Mayes	Christine Mei-Ting Tsui
Christopher Robert Fielding	Max Parker McCradden	Gregory Jon Turkovich
Debora C. Fikes	Doreen M. McLaughlin	Kevin John Twohig
Whitney Phillipa Freeman	Marla R. Michaels	Regina Rebecca Underwood
Vernon Keith Gargus	Emily Helms Mills	Dale Andrew Whetstone
Debra K. Goldberg	Julie-Anne Moretti	Jane Alison Wilkinson
Steven Wayne Harris	Amanda Christine Murphy	Angela Robbs Williams
Jerry W. Hawkins, Sr.	Letta Ojumu	Kimberly Dawn Winstead
Robert L. Hughes	Erica Porter	Anne Marie Wright

Volunteers Needed for AICPA Board of Examiners and Exam-Related Committees

The AICPA and NASBA are seeking qualified individuals to serve on the AICPA's Board of Examiners (BOE) and its related subcommittees and task forces.

Volunteers are needed for the Board of Examiners; the Content Committee; the Auditing & Attestation Preparation Subcommittee; the Business Environment & Concepts Prepa-

ration Subcommittee; the Financial Accounting & Reporting Preparation Subcommittee; the Regulation Preparation Subcommittee; the International Uniform CPA Qualification Examination (IQEX) Committee; the Psychometric Oversight Committee; and the State Board Committee.

For detailed information on objectives, major initiatives, qualifications,

and annual time commitments for each committee, go to the Board's web site, www.nccpaboard.gov, and click on the "Volunteers Needed," link.

Please submit your résumé and letter of interest to Robert N. Brooks, Executive Director, State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605, by June 8, 2007.



State Board of CPA Examiners

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20,500 copies of this document were printed for this agency at a cost of \$3,130.74 or approximately 15¢ per copy in May 2007.

Notice of Address Change

Certificate Holder _____
Last Name Jr./III First Middle
Certificate No. _____ Send Mail to ____ Home ____ Business
New Home Address _____
City _____ State _____ Zip _____
CPA Firm/Business Name _____
New Bus. Address _____
City _____ State _____ Zip _____
Telephone: Bus. () _____ Home () _____
Bus. Fax () _____ E-mail Address _____
Signature _____ Date _____

Mail to: NC State Board of
CPA Examiners
PO Box 12827
Raleigh, NC 27605-2827

Fax to: 919-733-4209

Certificate holders not notifying the Board in writing within 30 days of any change in address or business location may be subject to disciplinary action under 21 NCAC 08J .0107.